

Idaho Taxes

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other Information
Beer and Wine Tax	Beer Wine	\$0.15/gallon \$0.45/gallon	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	5%	Exception: Long-term residents (more than 30 days in a row).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	Exception: There is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Gasoline Tax	Gasoline Aviation fuel Jet fuel	\$0.25/gallon \$0.07/gallon \$0.06/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Illegal Drug Stamp Act	Marijuana Controlled substances sold by weight Controlled substances sold by dosage	\$3.50/gram \$200/gram \$200 per 50 dosages	
Individual Income Tax	Idaho taxable income	1.6% to 7.8%	Rate depends on income.
Mine License Tax	Value of ores mined or extracted	1%	
Sales/Use Tax	Retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	6%	Exception: Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manu- facturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2%	
Special Fuels Tax	Diesel Propane Natural gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	Exception: Long-term residents (more than 30 days in a row).